

ENHANCED ACCESS

2022 Annual Recorders Conference



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INDIANA STATE BOARD OF ACCOUNTS

Defined in IC 5-14-3-2(f):

"Enhanced access" means the inspection of a public record by a person other than a governmental entity and that:

- (1) is by means of an electronic device other than an electronic device provided by a public agency in the office of the public agency; or
- (2) requires the compilation or creation of a list or report that does not result in the permanent electronic storage of the information.



2

CONTRACTING



3

INDIANA STATE BOARD OF ACCOUNTS

July 2015 – County Bulletin

“Our audit position is this:

- the county executive –which is the Board of Commissioners – has the authority to contract on behalf of the county.
- We would not take audit exception if a county officer enters into a contract when statute specifically allows the officer to contract.
- We would not take audit exception if an officer has non-appropriated funds that do not require council to appropriate the funds to fulfill the terms of the contract.”



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- What is the Auditor looking for when auditing the claim? +
○

1. Claim must be itemized and supported
2. Prices charged are in accordance with contracts awarded, where applicable
3. Quantity and unit price added to agree to total on invoice
4. Claim must be approved by officer receiving the goods or services
5. Sufficient funds and appropriations are available
6. Claim has not been previously paid



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- Additional Information needed: +
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 - Fund Number
 - Account Number
 - Any applicable determination made



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- Just a reminder that timeliness in very important when submitting claims



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Questions

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Government Technical Assistance
& Compliance Directors for
Counties

Lori Rogers and Ricci Hofherr

Phone: (317)232-2512

Email: Counties@sboa.in.gov